

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-2 (canceled)

3. (previously presented) A process for preparing a treated immobilized enzyme, which comprises the sequential steps of:

- i) immobilizing an enzyme used for decomposing oil and fat on a carrier by adsorption,
- ii) without directly drying, bringing the immobilized enzyme from step i) into contact with a composition consisting essentially of at least one of a fatty acid, a fatty acid triglyceride, a fatty acid partial glyceride, or mixtures thereof in an amount of 20% to 3000% by weight, based on the weight of the carrier, and
- iii) dehydrating the immobilized enzyme, wherein the moisture content of the immobilized enzyme is 1% to 50% by weight based on the weight of the carrier.

4. (original) The process for preparing an immobilized enzyme as defined in Claim 3, wherein the fatty acid, fatty acid triglyceride or fatty acid partial glyceride which is brought into contact with the immobilized enzyme is an oil phase substrate of the enzyme.

Claims 5-6. (canceled)

7. (previously presented) The process of claim 3, wherein dehydrating is by at least one method selected from the group consisting of using molecular sieves and treating under reduced pressure.

8. (previously presented) The process of claim 3, further comprising storing said immobilized enzyme after dehydrating.

9. (canceled)

10. (previously presented) The process of claim 3, wherein said enzyme is a lipase.

11. (canceled)

12. (previously presented) The process of claim 3, wherein said carrier is treated in advance with a fat-soluble fatty acid or a derivative thereof before adsorption with said enzyme.

13. (canceled)

14. (previously presented) The process of claim 3, wherein the amount of enzyme is 5 to 1,000 wt. % based on the weight of said carrier.

15. (canceled)

16. (currently amended) The process of claim 3 wherein a the moisture content of the immobilized enzyme as a result of contacting in step ii) is from 1 to 30 % by weight, based on the weight of the carrier.

17. (previously presented) The process of claim 3, wherein the amount of fatty acid, fatty acid triglyceride, fatty acid partial glyceride or mixture thereof is from 100 to 1,000% by weight, based on the weight of the carrier.

18. (canceled)

19. (previously presented) The process of claim 3, wherein the moisture content of said immobilized enzyme after step i) is 120 to 200 wt. %, based on the weight of the carrier.